IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.01.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.29727 of 2023
and
W.M.P.Nos.29335 & 29336 of 2023

M N Chickkanna Chettiar Trust
Represented by its Trustee
Mr.N.Ravindran
84 Rayapuram Elementary, School Road
Tirupur, Coimbatore – 641601. ... Petitioner

Vs.

Assessment Unit,
Income Tax Department
National Faceless Assessment Centre
Delhi. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records on the file of the Respondent and quash the impugned order in Din No. ITBA/AST/S/147/2022-23/1050722773(1) passed u/s 147 r.w.s. 144 r.w.s 144B of the Income Tax Act, 1961 dated 14.03.2023 by the Respondent for the AY 2018-19 as illegal, arbitrary and against the settled principles of law and consequently direct the Respondent to grant an opportunity to the petitioner to reply to the Notice(s) and pass a fresh re-assessment order in accordance with law.

For Petitioner : Mr.R.Sivaraman

For Respondent : Mr.V.J.Arulraj
Senior Standing Counsel

ORDER

In this writ petition, the petitioner has challenged the impugned Assessment Order dated 14.03.2023 passed under Section 147 r.w.s. 144 r.w.s 144B of the Income Tax Act, 1961 for the Assessment Year 2018-2019.

2. The records reveal that earlier an Order came to be passed under Section 148A(d) of the Income Tax Act, 1961 on 29.03.2022, followed by issuance of the consequential Notice dated 31.03.2022 under Section 148 of the Act, under the new regime with effect from 01.04.2021. In response to the said Section 148 Notice, the petitioner filed a Return of Income on 24.05.2022 for the Assessment Year 2018-2019.

3. The case of the petitioner is that since the petitioner's e-mail ID was hacked, the petitioner opted to alter the e-mail ID to accounts@sukiveera.com for the purpose of receiving further communication from the Income Tax Department. Despite the same, the department continued to issue notices to the petitioner's previous e-mail ID viz.,

veera@suki.co.in and ultimately passed the impugned Order dated 14.03.2023.

4. The Learned Senior Standing Counsel for the respondent, on the other hand, would submit that the petitioner ought to have altered their e-mail ID in the PAN Portal of the Income Tax Department and having filed a Return of Income in response to the Section 148 Notice, it is deemed that the petitioner was in receipt of all further communications.

5. It is further submitted by the Learned Senior Standing Counsel for the respondent that a mere change of e-mail ID in the IT Portal was not sufficient. In this connection, a reference was made to Section 292BB of the Act, which reads as under:-

> "*Where an assessee has appeared in any proceeding or co-operated in any inquiry relating to an assessment or reassessment, it shall be deemed that any notice under any provision of this Act, which is required to be served upon him, has been duly served upon him in time in accordance with the provisions of this Act and such assessee shall be precluded from taking any objection in any proceeding or inquiry under this Act that the notice was—*
>
> *(a) not served upon him; or*
> *(b) not served upon him in time; or*
> *(c) served upon him in an improper manner:*

Provided that nothing contained in this section shall apply where the assessee has raised such objection before the completion of such assessment or reassessment.]"

6. The Learned Senior Standing Counsel also drew attention to Paragraph No.12 of the Counter Affidavit, wherein, it is stated that, even otherwise, the petitioner would have been sent an SMS insofar as the notice issued under Section 142(1) of the Act is concerned. That apart, it is further submitted that the email communications were addressed to the petitioner and delivered and therefore, it is not open to the petitioner to invoke the jurisdiction under Article 226 of the Constitution of India. Hence, the Learned Senior Standing Counsel prays for the dismissal of the writ petition.

7. Paragraph 12 of the Counter Affidavit is reproduced below:-

"*12) The Petitioner in para 7 of the affidavit states that the Respondent had issued Show Cause Notice on 29.11.2022, 13.02.2023 and 28.02.2023 online on the Income Tax Portal and on the email id: veera@suki.co.in However, the Petitioner was unaware about the notices sent to him and able to reply to them, since the domain account was closed due to hacking.*

The averments made by the petitioner that in the Para 6 & 7 is countered on the fact that e-mail id in the PAN database of the petitioner bears the address veera@suki.co.in for F.Y: 2017-18 and the same e-mail id is reflected as the contact e-mail id till date. The PAN date base of the petitioner from the insight portal is exhibited as Annexure-2 to this counter affidavit. The *petitioner's submission that e-mail id was updated is not acceptable as it is evident from the annexure submitted by the petitioner in page no. 59 of Typed set that no updation was carried out in the PAN data base and in the said annexure which is a self-generated e-mail it mentions only about contact detail is updated with no mention of e-mail updation and even in case of email updation as claimed by the assessee it was done in the e-filing portal and not in the PAN data base. Hence there is a failure from the part of assessee to update the change in e-mail id in the PAN data base. <u>Further even if updation is made it is made only on 24.12.2022 and before that date notices u/s 142(1) notice dated 11.10.2022 and the show cause notice dated 29.11.2022 were issued before 24.12.2022 and the petitioner could have seen the notices while updating the communications details on 24.12.2022. The Petitioner failed to do so</u>. Further, the averments that assessee was not aware of the notices sent to him is grossly misleading as the Petitioner having full awareness of the proceedings that had been initiated in its case by means of notices u/s148 and 143(2) delivered to the Petitioner, can at any time view all the communications made to the assessee in the e-filing portal irrespective of the communication delivered in the mail id or not. The Petitioner has been informed through SMS about the notices /communication / letters issued in connection with the assessment proceedings. In this regard, the details of real time alerts (SMS) sent by The National Faceless Assessment Centre & delivered on the registered mobile of the petitioner are tabulated below.*

Mail Subject	Document Number	SMS Sent & Delivered	Status	Notice Sent Date	Mobile Number
Show Cause Notice	ITBA/AST/F/144(SCN)/2022-23/1050207409(1)	28/02/2023	Delivered	28/02/2023	919843047574
Show Cause Notice	ITBA/AST/F/144(SCN)/2022-23/1049706899(1)	13/02/2023	Delivered	13/02/2023	919843047574
No Response Letter	ITBA/AST/S/85/2022-23/1049111423(1)	26/01/2023	Delivered	26/01/2023	919843047574
Show Cause Notice	ITBA/AST/F/144(SCN)(F)/2022-23/1047689876(1)	29/11/2022	Delivered	29/11/2022	919843047574
Issue Letter	ITBA/AST/F/17/2022-23/1047479584(1)	17/11/2022	Delivered	17/11/2022	919843047574
Issue Letter	ITBA/AST/F/17/2022-23/1046893619(1)	04/11/2022	Delivered	04/11/2022	919843047574
Notice u/s 142(1)	ITBA/AST/F/142(1)/2022-23/1046248118(1)	11/10/2022	Operator Failed	11/10/2022	919843047574
Notice u/s 143(2)	ITBA/AST/F/143(2)_5/2022-23/1044858380(1)	02/09/2022	Delivered	02/09/2022	919843047574

8. I have considered the submissions made by the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondent.

9. Considering the fact that the impugned order has been without a proper reply from the petitioner, case is remitted back to the respondent to redo the exercise and pass a fresh order on merits after hearing the petitioner.

10. The petitioner shall file a reply to the Show Cause Notice dated 11.10.2022 together with requisite documents to substantiate the case by treating the impugned Assessment Order dated 14.03.2023 as an addendum to the Show Cause Notice dated 11.10.2022.

11. As and when, the petitioner receives an intimation from the Income Tax Department, the petitioner shall also file a consolidated reply to the same.

12. The petitioner shall also take suitable steps for altering the email id in the PAN portal of the Income Tax Department.

13. Subject to the petitioner complying with the above stipulations, the respondent shall thereafter proceed to pass fresh orders on merits, as

expeditiously as possible, preferably, within a period of three (3) months of such reply.

14. It is needless to state that, before passing any such order, the petitioner shall be heard.

15. The period from the date of the impugned order to the date of the reply shall be excluded for the computation of limitation under Section 153 of the Income Tax Act, 1961.

16. It is made clear that the notice shall be sent to the petitioner only at the email address accounts@sukiveera.com.

17. In case the petitioner fails to comply with any of the stipulations, the respondent is at liberty to proceed against the petitioner to recover the tax in accordance with law as if this writ petition was dismissed *in limine* today.

18. Accordingly, this Writ Petition stands disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

05.01.2026

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Neutral Citation : Yes / No

To

The Assessment Unit,
Income Tax Department
National Faceless Assessment Centre
Delhi.

C.SARAVANAN, J.

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W.P.No.29727 of 2023

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